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October 3, 2006
Via Overnight Delivery

Ms. Marlene H. Dortch, FCC Secretary
Federal Communications Commission
9300 East Hampton Drive
Capitol Heights, MD 20743
Attention: Office of the Secretary

**RE: CC Docket No. 96-128; 2006 Letter of Attestation of and Management Report
Andiamo Telecom, LLC**

Dear Ms. Dortch:

Pursuant to 47 C.F.R. §64.1320(f), enclosed on behalf of Andiamo Telecom, LLC is the 2006 annual Letter of Attestation by an Independent Third-Party Auditor regarding Andiamo's compliance with the FCC's dial around compensation rules.

Pursuant to 47 C.F.R. §64.1320(e), following is the contact information for persons responsible for handling payphone compensation and for resolving disputes with payphone service providers:

Primary Contact: Billing Concepts, Inc.
Attention: Peggy Gaitin
7411 John Smith Drive, Suite 200
San Antonio, TX 78229
Telephone: (210) 949-7109

Secondary Contact: Andiamo Telecom, LLC
Attention: Jack Kelley
10575 N. 114th Street, Suite 103
Scottsdale, AZ 85259
Telephone: (602) 344-0115

In accordance with the Commission's rules, a this Letter of Attestation is being made available to each Payphone Service Provider for which Andiamo completes calls and with each facilities-based long distance carrier from which it receives payphone.

Any questions regarding this filing may be addressed to the undersigned by calling (407) 740-3031 or via email at sthomas@tminc.com.

Sincerely,

Sharon Thomas, Consultant to
Andiamo Telecom, LLC

Attachment

cc: R. Johnson, Andiamo
file: Andiamo - FCC

**Melvyn D. Ohre CPA
Report of Independent Auditor
To the Management of Andiamo Telecom, LLC
Scottsdale, AZ 85259**

In the matter of

*Conformance to the Pay Telephone
Reclassification & Compensation Provisions of
The Telecommunications Act of 1996
FCC 03-235*

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June 2006

Letter of Attestation


I have examined management's assertion, that it believes that, as of June 30, 2006 Andiamo Telecom's controls over its review methods, procedures and systems deployed for compliance with FCC Dial-Around Compensation (DAC requirements, are effective in providing reasonable assurance that FCC reporting requirements are properly followed, summarized and reported to Payphone Service Providers (PSP's). This assertion is included in the accompanying report by management titled, "Report of Management on Measurement and Reporting – June 2006". Andiamo Telecom's management is responsible for maintaining effective controls over its measurement and reporting function. My responsibility is to express an opinion on management's assertion based on my examination.

My examination was conducted in general accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and by implementing the Commission's recommended audit program used by MCI and, accordingly, included obtaining an understanding of the controls over review methods, procedures and systems deployed by management for compliance with FCC requirements, testing, and evaluating the design and operating effectiveness of those controls, and performing such other procedures as I considered necessary in the circumstances. I believe that my examination provides a reasonable basis for my opinion.

Because of inherent limitations in controls, errors or fraud may occur and not be detected. Also, projections of any evaluation of controls over the measurement and reporting function to future periods are subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In my opinion, management's assertion, that it believes that, as of June 30, 2006, Andiamo Telecom's controls over its measurement and reporting function as it related to review methods, procedures and systems deployed by management for compliance with FCC requirements are effective in providing reasonable assurance that FCC requirements are properly recorded, summarized and reported, is fairly stated, in all material respects, based on the criteria specified in management's report.

This report is intended for compliance purposes, and, as such, the information contained herein and its use is solely at the discretion of Andiamo Telecom's management.

By: 
Melvyn D. Ohre, CPA

June 30, 2006

Scottsdale, AZ, USA